Revenue—Law Charges—Cranganur.' The allotment for the year is Rs. 1,500 and up-to-date we have spent more than Rs. 900 in connection with suits and execution of decrees. The increase in expenditure was anticipated at the time when the budget was framed and the Deputy Tahsildar as a matter of fact had provided Rs. 3,000. But due to exigencies of economy it was reduced to Rs. 1,500. But it is now found inadequate. Institution of suits cannot be postponed as the claims will be barred by limitation. I request that the additional allotment may be granted.

Grant was put and carried.

Rs. 1,000 under "14—Education—3—Primary Boys—(Cranganur)".

Rao Sahib I. N. Menon *(Director of Public Instruction).*—I move for an additional allotment of Rs. 1,000 under '14—Education—3—Primary Boys—Grant-in-aid—Cranganur.' This allotment has been rendered necessary by the unsatisfactory condition of the finances of the principality particularly as regards Education. It has been the practice every year that in actual effect we can pay the dues of one year only in the next and at the end of the year it so happens that a number of bills of grant-in-aid are held up for want of allotment. For 1112 it was found that Bills to the extent of Rs. 800 relating to the previous year had to be paid. The allotment for the current year has been found insufficient to the extent of nearly Rs. 1,000. I therefore request that this additional allotment may be granted.

Grant was put and carried.

The Cochin Municipal Regulation Amendment Bill.

Mr. Thomas Manjuran *(Government Advocate and Law Officer).*—Sir, I beg to move that the Cochin Municipal Regulation Amendment Bill be read in Council.

Mr. T. S. Narayana Ayyar *(Secretary to Government).*—I second it.

* **Mr. Thomas Manjuran** *(Government Advocate and Law Officer).*—This bill proposes to introduce an amendment in Schedule I to Regulation XI of 1096. This Schedule had

* Speeches not corrected by the Hon'ble Member.

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rather a chequered career and this is the fourth time that it has been found necessary to introduce some amendments. The present bill seeks to restore the original Schedule that was attached to Regulation XI of 1096. About two years ago it was pointed out by the Municipal Councils that some very large companies operating in Cochin escape by paying comparatively very small taxes up to a maximum of only Rs. 250/- and that this was rather inadequate. An amendment was therefore introduced in the Schedule as desired by them. Subsequently those companies that were affected by this law began to complain that in some cases while only small activities were being carried on they had to pay very heavy tax and that it would be discouraging companies from coming and doing business within the Municipalities. Government felt called upon to look into the matter further and realised that there was a lot of force in that contention especially with a rapidly growing Port in the State. The Municipal Councils were again consulted and it was practically agreed by the Municipalities also that the best thing in the circumstances would be to restore the old Schedule. There was also an idea to wipe off this companies tax altogether as was done in Madras by the District Muncipalities Act. But the Municipalities pointed out that that would be taking away a substantial amount from their revenues. It was therefore found that the most expedient course was to restore the old Schedule.

Motion was put and carried.

Secretary to the Council.—The title of the Bill is "The Cochin Municipal Regulation Amendment Bill."

Mr. Thomas Manjuran *(Government Advocate and Law Officer).*—This identical measure was passed by the Government about 6 months ago under Section 15 of the Cochin Legislative Council Regulation and the time of 6 months expires very shortly. I beg to move that S. O. 32 may be suspended and the Bill be considered forthwith.

Motion was put and carried.

Mr. President.—The question is that clause 2 stand part of the Bill.

Amendment to schedule I attached to Regulation XI of 1096.

2. Delete Schedule I attached to the Cochin Municipal Regulation, XI of 1096, as amended by the Cochin Municipal (Amendment) Regulation, VII of 1109, and substitute for it the following:—

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"SCHEDULE I.

Companies shall be assessed by the Chairman on the following scale:—

Paid up capital.		Half yearly tax.
		Rs.
A. Not less than ten lakhs of rupees	...	250
B. Not less than five, but less than ten lakhs of rupees	...	125
C. Not less than three, but less than five lakhs of rupees	...	75
D. Not less than two, but less than three lakhs of rupees	...	50
E. Not less than one, but less than two lakhs of rupees	...	25
F. Less than one lakh of rupees	...	15

Provided that any company, the head office or a branch or principal office of which is not in the municipality and which shows that its gross income received in or from the municipality has not in the year immediately preceding the year of taxation exceeded.

		Rs.
(a)	Twenty-five thousand rupees, shall pay only	125
(b)	Fifteen thousand rupees, shall pay only	75
(c)	Five thousand rupees, shall pay only	25"

Clause was put and carried.

Mr. President.—The question is that clause 1 stand part of the Bill.

Short title, extent and commencement.

1. (1) This Regulation may be called the Cochin Municipal (Amendment) Regulation of 1112.

(2) It extends to the whole of Cochin and shall come into force at once.

Clause was put and carried.

Mr. President.—The question is that the title and preamble stand part of the Bill.

The Cochin Municipal Regulation Amendment Bill.

Preamble.

Whereas it is expedient further to amend the Cochin Municipal Regulation, XI of 1096, it is hereby enacted as follows—

Title and Preamble were put and carried.

Mr. Thomas Manjuran *(Government Advocate and Law Officer).*—Sir, I beg to move that the Bill be taken up and finally passed tomorrow.

Mr. T. S. Narayana Ayyar *(Secretary to Government).*—I second it.

Motion was put and carried.

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